



# बिहार गजट

## असाधारण अंक

### बिहार सरकार द्वारा प्रकाशित

26 अग्रहायण 1942 (श10)  
(सं० पटना 958) पटना, बृहस्पतिवार, 17 दिसम्बर 2020

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17 दिसम्बर 2020

एस० ओ० 198, दिनांक 17 दिसम्बर 2020— बिहार माल और सेवा कर नियमावली 2017 के नियम 46 के पहले परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद की सिफारिशों पर, वाणिज्य-कर विभाग की अधिसूचना संख्या एस० ओ० 111, दिनांक 29 जून, 2017, जिसे बिहार गजट असाधारण अंक संख्या 567, दिनांक 29 जून, 2017 द्वारा प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात् :-

उक्त अधिसूचना में, पहले परन्तुक के पश्चात, निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात् :-

परन्तु और कि एक रजिस्ट्रीकृत व्यक्ति नीचे सारणी के स्तंभ (2) में निर्दिष्ट आपूर्ति के वर्ग के लिए और जिसका एचएसएन कोड नीचे सारणी के स्तंभ (3) में निर्दिष्ट है, उसके द्वारा उक्त नियमों के तहत जारी किये गए कर बीजक में एचएसएन कोड के आठ अंको की संख्या का उल्लेख करेगा-

क्रं. संख्या (1)	रासायनिक नाम (2)	एचएसएन कोड (3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methylmethylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100

क्रं. संख्या (1)	रासायनिक नाम (2)	एचएसएन कोड (3)
2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylmethylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100
7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with ( aminoiminomethyl) urea ( 1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14	2-(N,N-Diisopropylamino)ethanol	29221800
15	2-(N,N-Diethylamino)ethanethiol	29306000
16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-(-)-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900
22	Propylphosphonic dichloride	29313900
23	Methylphosphonic dichloride	29313900
24	Diphenylmethylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonicacid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090
32	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400

क्रं. संख्या (1)	रासायनिक नाम (2)	एचएसएन कोड (3)
40.	Trimethylphosphite	29202300
41.	Triethylphosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyl-diethanolamine	29221720
48.	Methyl-diethanolamine	29221710
49.	Triethanolamine	29221500

[(सं०सं० बिक्री-कर/जीएसटी/विविध-21/2017 (खंड-10) 2344)]

बिहार-राज्यपाल के आदेश से,

डॉ० प्रतिमा,

राज्य कर आयुक्त-सह-सचिव।

17 दिसम्बर 2020

एस० ओ० 198, दिनांक 17 दिसम्बर 2020 का अंग्रेजी में निम्नलिखित अनुवाद बिहार राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है जो भारतीय संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जाय।

[(सं०सं० बिक्री-कर/जीएसटी/विविध-21/2017 (खंड-10) 2344)]

बिहार-राज्यपाल के आदेश से,

डॉ० प्रतिमा,

राज्य कर आयुक्त-सह-सचिव।

### *The 17th December 2020*

S.O. 198, Dated 17th December 2020— In exercise of the powers conferred by the first proviso to rule 46 of the Bihar Goods and Services Tax Rules, 2017, the commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Commercial Taxes Department notification No. S.O. 111, dated the 29<sup>th</sup> June, 2017, published in the Bihar Gazette, Extraordinary, vide number 567, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely,—

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules —

S.No. (1)	Chemical name (2)	HSN Code (3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methylmethylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100

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48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

[(File No. Bikri kar/GST/vividh-21/2017 (Part-10) 2344]

By the order of Governor of Bihar,

Dr. Pratima,

Commissioner State Tax-cum-Secretary.

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित।

बिहार गजट (असाधारण) 958-571+10-डी0टी0पी0।

Website: <http://egazette.bih.nic.in>